

CLASS SPECIFICATION
County of Fairfax, Virginia

CLASS: 1266

TITLE: AUDITOR III

GRADE: S-27

DEFINITION:

Under general supervision, performs a variety of complex and routine internal audits involving financial, compliance, operational, investigative, and/or grant activities; and/or performs complex and routine capital construction contract audits; exercises considerable independent judgement in solving problems; may serve as team leader on major audits; and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS OF THE CLASS:

This is advanced level auditing, wherein incumbents receive general guidance from their supervisor while leading/performing the most complex audits. Positions may function as generalists or specialize in a particular type of audit.

ILLUSTRATIVE DUTIES:

Examines agency programs and activities to determine the nature of their operations, their efficiency and effectiveness, and the adequacy of the internal controls to prevent waste and safeguard assets; Provides professional opinions and conclusions on complex accounting and financial matters to assist County Attorneys and contract officers in the repricing and settlement of contracts and/or proposals, and to assist in the negotiation award of architect and engineer design contract proposals; Evaluates the accuracy and propriety of costs included in contractors' claims or proposals; Plans the scope of an audit, prepares the audit program, and determines the procedures to be used; Determines the direction of each assigned audit; Identifies and evaluates control points in internal control systems; Analyzes and appraises collected data to determine the effectiveness of the control systems; May direct, counsel, and instruct staff assigned to an audit, and review the team members' work for scope and accuracy; During and at the conclusion of an audit, presents oral and written reports to agency management concerning recommendations and the auditor's opinion on the adequacy and effectiveness of agency control systems; Provides "expert witness" testimony in court as necessary; Assists the Deputy Director of Internal Audit in planning, implementing, coordinating, and monitoring the Internal Audit Office Capital Construction Audit Plan.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

Thorough knowledge of internal audit standards, procedures, and techniques;
Thorough knowledge of management principles, methods, and practices;
Thorough knowledge of accounting methods, principles, and practices, and specialized accounting techniques;
Knowledge of the fundamentals of economics, finance, quantitative methods, and computerized systems;
Knowledge of contract law;
Ability to analyze agency operations and make sound recommendations for improving agency

efficiency and effectiveness;

Ability to analyze agency operations to determine their level of compliance with applicable laws and regulations;

Ability to design and implement tests to check the adequacy of agency controls for preventing waste and safeguarding assets;

Ability to interpret capital construction contracts and evaluate the accuracy/propriety of costs included in a contractor's claim or proposal;

Ability to develop a sound strategy for determining actual costs related to capital construction contracts, identify a means of obtaining necessary data, and extract pertinent information from a variety of documents, under adversarial conditions;

Ability to testify in court as an expert witness;

Ability to perform cost accounting;

Ability to write clearly and concisely on complex issues;

Ability to make oral presentations on findings and recommendations;

Ability to establish and maintain effective working relationships with others;

Ability to work effectively under pressure and meet established deadlines;

Ability to work independently within established policies, procedures, and guidelines.

EMPLOYMENT STANDARDS:

Any combination of education, experience, and training equivalent to:

Graduation from an accredited four-year college or university with a bachelor's degree in finance, public administration, business administration, or a related field, with major course work in accounting or auditing; PLUS

Three years of professional experience in governmental accounting or auditing.

CERTIFICATES AND LICENSES REQUIRED:

Certification as a Certified Internal Auditor (CIA), Certified Public Accountant (CPA), or Certified Information Systems Auditor (CISA).

NECESSARY SPECIAL REQUIREMENTS:

Certain positions with financial responsibility within this class may be subject to criminal history record checks and/or credit checks as a condition of hiring and periodically thereafter, as determined by the department head. An applicant or employee may be required to submit a request for a criminal history record check and/or credit check to the appropriate agency.

Applicants and employees within these select positions must demonstrate financial responsibility in personal finances as a condition of employment.

REVISED:	April 16, 2002
REVISED:	February 26, 1999
REVISED:	August 30, 1996
REVISED:	April 10, 1991
REVISED:	February 28, 1990